

**WARREN COUNTY BOARD OF SUPERVISORS**

**COMMITTEE: REAL PROPERTY TAX SERVICES**

**DATE: JULY 1, 2013**

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**COMMITTEE MEMBERS PRESENT:**

SUPERVISORS MONROE  
BENTLEY  
LOEB  
DICKINSON

**COMMITTEE MEMBER ABSENT:**

SUPERVISOR MCDEVITT

**OTHERS PRESENT:**

LEXIE DELUREY, DIRECTOR OF REAL PROPERTY TAX SERVICES  
KEVIN B. GERAGHTY, CHAIRMAN OF THE BOARD  
PAUL DUSEK, COUNTY ADMINISTRATOR  
MARTIN AUFFREDOU, COUNTY ATTORNEY  
JOAN SADY, CLERK OF THE BOARD  
FRANK E. THOMAS, BUDGET OFFICER  
SUPERVISORS MASON  
TAYLOR  
WESTCOTT  
WOOD  
MIKE SWAN, COUNTY TREASURER  
AMANDA ALLEN, DEPUTY CLERK OF THE BOARD

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Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 10:45 a.m.

Motion was made by Mr. Loeb, seconded by Mr. Bentley and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Lexie Delurey, Director of Real Property Tax Services, who distributed copies of her agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the agenda review with Section III, Resolution Requests, Mrs. Delurey advised Item A consisted of a request to amend Resolution No. 296 of 1987 to increase the fees for preparation and copying of tax maps and to establish a fee schedule. She pointed out that the agenda packet included a copy of the proposed resolution, as drafted by the County Attorney's Office, as well as the proposed fee schedule for mapping services. The Committee proceeded with a brief review of the proposed fee schedule, during which Mr. Loeb noted that the fees, although increased, were still relatively low. Martin Auffredou, County Attorney, interjected that Resolution No. 296 of 1987 had initially established the mapping fees, which had not been increased since that time. He continued that Mrs. Delurey's intent in introducing the new fee schedule was to incorporate a slight increase in fees to account for the increased expenses incurred by her Department, as well as to identify the new services offered and the fees therefor.

Mr. Monroe noted that some of the maps could be printed by the user from a home computer and Mrs. Delurey replied that for the smaller maps this was correct; however, she added, many users did not have the capability to print the much larger maps in their homes, nor were they able to produce the custom maps her Office could provide.

Motion was made by Mr. Loeb, seconded by Mr. Bentley and carried unanimously to approve the request to amend Resolution No. 296 of 1987, as outlined above, and the necessary resolution was authorized for the July 19<sup>th</sup> Board meeting. *A copy of the resolution request is on file with the minutes.*

Moving on to Agenda Item IIIB, Mrs. Delurey presented a request for her reappointment as Director of Real Property Tax Services for the term commencing October 1, 2013 and terminating September 30, 2019. She advised she had two courses remaining to complete her certification, one of which was scheduled for late September; she added that she could not take the final course until it was scheduled by the State of New York.

Motion was made by Mr. Dickinson, seconded by Mr. Bentley and carried unanimously to reappoint Lexie A. Delurey as Director of Real Property Tax Services for the term commencing October 1, 2013 and terminating September 30, 2019, and the necessary resolution was authorized for the July 19<sup>th</sup> Board meeting. *A copy of the request is on file with the minutes.*

Mrs. Delurey announced the final resolution request was to approve the list of chargebacks included in the agenda packet. She explained that all three of the transactions listed pertained to Town of Queensbury Tax Map Parcel No. 302.17-4-9 and consisted of refunds due to the property owner for a veterans' exemption which was missed by clerical error.

Motion was made by Mr. Loeb, seconded by Mr. Bentley and carried unanimously to approve the list of chargebacks, as presented, and the necessary resolution was authorized for the July 19<sup>th</sup> Board meeting. *A copy of the request is on file with the minutes.*

Continuing the agenda review, Mr. Monroe noted there were no Pending Items to address; he announced they would move on to Agenda Item V, New Business, Updates, which consisted of two items. The first he said, called for discussion on Town of Johnsbury Tax Map Parcel No. 132.1-173. Mrs. Delurey advised that Mr. Auffredou and Mike Swan, County Treasurer, had primarily addressed this issue and she asked that they lead the discussion.

Mr. Auffredou apprised that the parcel in question was included in the 2013 tax foreclosure proceedings being undertaken by the County in lieu of unpaid property taxes which he estimated to total approximately \$1,650. He explained that the property was in very bad shape, looking like a junkyard, and the Town of Johnsbury had brought proceedings against the property owner in 2010 for violations of local Codes, seeking to have the property cleaned up. Mr. Auffredou cited that a series of fines and stipulations had been levied by Judge Krogmann in Warren County Supreme Court where the property owner and his legal counsel had agreed to remove all of the junk from the parcel. He continued that because the property owner did not meet the terms of the stipulations and the parcel was not cleaned, Judge Krogmann's order allowed for the Town to complete the cleanup work and assess any costs incurred as a lien against the property. Mr. Auffredou reported that the Town of Johnsbury was now requesting that the County remove this parcel from their 2013 foreclosure proceedings so that they might finish the cleanup work and implement the provisions allowed by Judge Krogmann to recover the costs incurred by way of a lien against the parcel. He advised that the fines assessed by Judge Krogmann totaled \$27,650, exclusive of the total yet to be determined by the Town for their cleanup work. Mr. Auffredou concluded it was his belief that the fines and cleanup costs would become a lien against the property that the Town would like the County to address as they moved forward.

Mr. Monroe questioned the theoretical value of the property, based on equalization rates, and Mr. Dickinson estimated it to be about \$35,000. Mrs. Delurey advised that most of the cleanup work had been done by the Town and there was not a lot of debris left to remove. Mr. Monroe questioned whether there were any old cars on the property as, if there were, they had the potential for leaking fluids that could cause an environmental hazard. Mr. Vanselow, speaking as Supervisor for the Town of Johnsbury, stated there were no old cars on the property, although they had found just about everything else. He advised that all of the metal had been removed by the property owner and Town forces had started the cleanup work last summer, removing 160 cubic yards of trash and demolishing a mobile home. Mr. Vanselow advised that they intended to remove approximately 60 cubic yards of junk this summer and that would be the extent of their cleanup work because they lacked the manpower necessary to completely clean the property and remove all of the junk that was strewn through the wooded area. He said that the debris already removed, and that which they planned to remove, would constitute the majority of the property cleanup.

Mr. Swan opined that the actual value of the small, pie-shaped parcel was probably closer to \$15,000,

which was the approximate cost of a building parcel in that area. The question, he said, was whether the Town's request to remove the parcel from the tax foreclosure proceedings could be entertained because ownership of the parcel remained with the property owner. Mr. Auffredou advised that he had considered this fact and agreed that although Judge Krogmann's order allowed the Town of Johnsbury to undertake the cleanup work and place a lien against the property for the associated costs, it did not relay ownership to them. He said at this point, a fundamental question was posed: did the County want to take title of the parcel when the state of the remaining debris and the potential for environmental pollution was unknown. Mr. Auffredou recommended that the County proceed cautiously in this matter because of the potential for contamination. He noted that the value of the unpaid taxes was low, in the range of \$1,650 and he said he did not foresee an issue with honoring the Town's request and removing the parcel from the foreclosure proceedings for 2013. The larger question at hand, Mr. Auffredou stated, was whether the County would have the obligation to pay off the liens against the parcel if the property was sold. Mr. Swan responded that the Town's cleanup costs would be considered an omitted tax which the County would make the Town whole for and Mrs. Delurey agreed this would be the case.

Discussion ensued with respect to the issue, following which the Committee agreed to remove Town of Johnsbury Tax Map Parcel No. 132-1-73 from the 2013 tax foreclosure proceedings, due to the potential for environmental contamination.

Concluding the agenda review, Mrs. Delurey addressed the final New Business item, pertaining to an update on the 2013 County Tax Foreclosure Auction. Mrs. Delurey advised that she and Mr. Swan had posted notices at 96 parcels facing foreclosure actions, the owners of which had not answered the petitions previously forwarded by the County. She said that as of that morning, there were still 393 parcels facing foreclosure, the owners of which had until August 2<sup>nd</sup> to make payment. Mr. Dickinson questioned how many parcels had been included in the 2012 Auction and Mr. Auffredou said he believed there had been about 76. In response to a question posed by Mr. Monroe, Mrs. Delurey advised the 2013 Auction would be held on October 19<sup>th</sup> and the Last Chance meeting held by the Real Property Tax Services Committee would be held on August 12<sup>th</sup>.

Mr. Auffredou advised a number of law firms representing clients with properties in foreclosure status had contacted his office, many of which would be present at the Last Chance meeting to relay complicated issues and requests.

A brief discussion ensued.

There being no further business to come before the Committee, on motion made by Mr. Dickinson and seconded by Mr. Loeb, Mr. Monroe adjourned the meeting at 11:13 a.m.

Respectfully submitted,  
Amanda Allen, Deputy Clerk of the Board